

**EXHIBIT 11**

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COPY

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS

Vol. I, Pg. 1-122

MARLENE JOHANSON,  
Plaintiff/Counterclaim Defendant,)

-vs-

UNITED STATES OF AMERICA,  
Defendant/Counterclaim Plaintiff,)

-vs-

NATIONAL CITY MORTGAGE CO.,  
and TIMOTHY BURKE,  
Counterclaim Defendants)

The DEPOSITION OF MARLENE E. JOHANSEN, taken  
on behalf of the Defendant/Counterclaim Plaintiff,  
pursuant to the Massachusetts Rules of Civil  
Procedure before Mary K. Corcoran, a Professional  
Shorthand Reporter and Notary Public in and for the  
Commonwealth of Massachusetts, at the offices of  
TIMOTHY J. BURKE & ASSOCIATES, 400 Washington  
Street, Suite 303, Braintree, MA, on Friday, May 6,  
2005, commencing at 10:02 a.m.

ELLEN M. FRITCH & ASSOCIATES  
373 Silver Street  
South Boston, MA 02127  
(617) 269-5448

1 everything fifty-fifty. I would have agreed to the  
2 original that's in Exhibit 2 of selling the house --  
3 not selling the house, of splitting the house  
4 fifty-fifty. Ralph -- me buying Ralph out, and him  
5 paying his taxes.

6 I was not in agreement with me having to sell  
7 the house and take my half and also pay his taxes.  
8 I believed everything should have been fifty-fifty,  
9 but not me paying what he owes to the government.  
10 These are his responsibilities, not mine.

11 Q. But with regard to the pension?

12 A. Pension? As far as the pension, I'm  
13 thinking in my brain the same thing as I lived with  
14 Ralph for -- well, we were married 21 years. We  
15 were together since '76.

16 I'm looking as I'm getting older, that I did  
17 an awful lot for Ralph in the years we were married,  
18 and I believe that that's compensation.

19 Q. Did you see the pension as kind of an  
20 asset of your marriage?

21 A. Yes, yes.

22 Q. And you didn't claim an interest in the  
23 pension for the time period that he earned the  
24 pension before you were married?

**EXHIBIT 12**

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COMMONWEALTH OF MASSACHUSETTS

Middlesex, ss.

PROBATE COURT

NO. 98D4536-DV1

Marlene Johansen

, Plaintiff

v.

Ralph Johansen

, Defendant

MODIFICATION JUDGMENT

This action came on hearing before the Court, at Cambridge

Beverly Weinger Boorstein

, J. presiding, and the issues having been

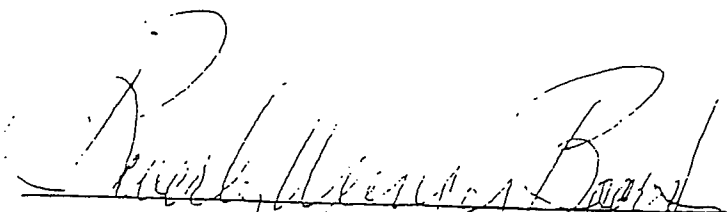
heard and findings having been duly rendered,

It is Ordered and Adjudged:

The Judgment of Divorce Nisi dated March 21, 2001 be so modified in accordance with the terms of an Agreement dated December 24, 2001 filed, incorporated and not merged in this Judgment but nevertheless shall survive and have independent legal significance, except for alimony issues which shall merge. The parties are ordered to comply with the terms thereof. In all other respects the Judgment dated March 21, 2001 remains in full force and effect.

DEC 24 2001

Date

  
Judge of Probate Court

# COMMONWEALTH OF MASSACHUSETTS

THE TRIAL COURT  
PROBATE & FAMILY COURT

MIDDLESEX SS

DOCKET NO. 98D-4536-DV1.

7.

Marlene Johansen

PLAINTIFF

Ralph Johansen

VS

DEFENDANT

STIPULATION/AGREEMENT  
OF PARTIES

IT IS HEREBY AGREED/STIPULATED THAT THE FOLLOWING SHALL BE MADE AN ORDER OF JUDGEMENT OF THIS COURT

1. Marlene Johansen forthwith shall withdraw or request dismissal of her appeal of the Judgment Nisi of Divorce, Appeals Court No. 01-3-294; No 98D-4536-DV1 in Middlesex Probate & Family Court. Neither party shall file any further appeals as to any aspect of the divorce judgment or this Agreement for Judgment, dated December 24, 2001.

2. Ralph Johansen shall forthwith execute a quitclaim deed transferring all of his interest in the former marital home located in Johnston to the Wife. His attorney shall hold the deed in escrow pending notification from the appellate court that the appeal is dismissed, at which time he shall immediately turn over the deed to Marlene Johansen's attorney. She continues to be responsible for all expenses of the property except the equity line.

3. Ralph Johansen shall forthwith ensure that said equity line is paid in full.

4. Commencing forthwith \* Ralph Johansen shall commence paying Marlene Johansen the sum of \$400.00 per week as alimony, to be paid to her and excluded by him on their tax returns, payable until the death of Marlene Johansen.

PLAINTIFF

DEFENDANT

PLAINTIFF'S ATTORNEY

DEFENDANT'S ATTORNEY

December 24, 2001

December 24, 2001

DATE

DATE

\* Payment due Friday 12/28/01 24.

(Continued from the other side)

either party or remarriage of Marlene Johansen.

5. Marlene Johansen hereby waives her claim to any portion of the husband's retirement, ~~including any claim to all income~~ <sup>value</sup> Ralph Johansen shall derive therefrom in future and/or accrued post-divorce, in

6. Ralph Johansen shall be solely responsible for payment of taxes, interest and penalties to the IRS and/or DOR due as a result of his non-filing of tax returns for the years set forth in the divorce judgment, paragraph 2 and he shall hold harmless Marlene Johansen for any liability as a result of said returns.

7. This agreement supersedes paragraphs 1 and 2 and paragraphs 3, 4, 5, 6, and 7 and further eliminates paragraph 8 and 9. Since the marital home is being transferred to the wife, ~~at a~~ Marlene Johansen and Ralph Johansen retains all benefits relative to his retirement. Paragraph 20 of the Judgment Nisi is also ~~superseded~~ <sup>deleted</sup> by this Agreement.

8. Except as set forth herein, the parties, uppin, the Judgment Nisi of Divorce dated March 21, 2001.

9. This Agreement shall be entered for Judgment on Marlene Johansen's Complaint for Contempt but Ralph Johansen shall not be adjudged in Contempt.

10. Each party shall be solely responsible for his and her attorney's fees and neither shall seek payment from the other for said fees.

PLAINTIFF

DEFENDANT

PLAINTIFF'S ATTORNEY

DEFENDANT'S ATTORNEY

DATE

WITNESS

net  
both  
segments  
(RPP+QPP)  
or any  
other  
future  
pension  
designation  
all of  
which  
has been  
disclosed

**EXHIBIT 13**

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Bk: 37309 Pg: 409

Recorded: 12/09/2002

Document: 00001461 Page: 1 of 2

QUITCLAIM DEED

71 Pleasant Street, Stoneham, Massachusetts

RALPH E. JOHANSEN and MARLENE E. JOHANSEN, husband and wife, as tenants by the entirety, for \$1.00 and other nominal consideration, pursuant to a Modification Agreement dated December 24, 2001, Docket No. 98D-4536-DV1) grant to MARLENE E. JOHANSEN, individually, 71 Pleasant Street, Stoneham, Middlesex County, Massachusetts with quitclaim covenants:

The land in Stoneham, Middlesex County, Massachusetts, with the buildings thereon standing, situated on the Westerly side of Pleasant Street, bounded and described as follows:

Being shown as Lot number 1 on a "Plan of Lots in Stoneham, Mass., surveyed for Daniel S. Davis, June 1919, Parker Holbrook, Surveyor", recorded with Middlesex South District Deeds Plan Book 279, Plan 48.

Said granted premises contain 7,886 square feet, more or less, and are bounded:


EASTERLY	by said Pleasant Street, 87 feet;
SOUTHERLY	by Lot E as shown in Plan Book 282, Plan 16, land formerly of Peffers, 137.23 Feet;
WESTERLY	by Pleasant Street Terrace, so-called, 92 feet; and
NORTHERLY	slightly Northeasterly, by land now or formerly of Newcomb, being Lot numbered 2 on the first above mentioned Plan, 108.48 feet.

Being Parcel number 4 as described in deed of Florence A. Pike to Peffers, et al, dated January 5, 1945, recorded with said Deeds in Book 6837, Page 118; this conveyance being subject to water and sewer rights for the benefit of Lots 3 and 4 on said first mentioned Plan, as fully described, Book 4341, Pages 38 and 42, said Registry of Deeds.

For Grantors' title see Deed recorded Book 15494, Page 428 with said Registry.

WITNESS OUR HANDS AND SEALS THIS 4<sup>th</sup> JANUARY, 2002.

  
RALPH E. JOHANSEN

  
MARLENE E. JOHANSEN


MSD 12/09/02 03:54:09 1461 45.00  
71 PLEASANT - ST.  
STONEHAM MASS 02150

COMMONWEALTH OF MASSACHUSETTS

*Suffolk*, ss.

January 4, 2002

Then personally appeared the within named RALPH E. JOHANSEN and acknowledged that he signed the foregoing instrument of his free act and deed for the purposes therein set forth, before me,

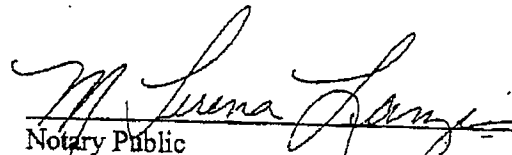
  
Notary Public  
My Commission expires: PATRICIA H. O'CONNELL  
NOTARY PUBLIC  
MY COMMISSION EXPIRES MAY 1, 2003

COMMONWEALTH OF MASSACHUSETTS

MIDDLESEX, ss.

January 3, 2002

Then personally appeared the within named MARLENE E. JOHANSEN and acknowledged that she signed the foregoing instrument of her free act and deed for the purposes therein set forth, before me,

  
Notary Public  
My Commission expires: 2-8-2002

**EXHIBIT 14**

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2212  
Form 668 (Y)(c)  
(Rev. October 2000)  
Department of the Treasury - Internal Revenue Service  
**Notice of Federal Tax Lien**

Area: SMALL BUSINESS/SELF EMPLOYED AREA #1  
Lien Unit Phone: (617) 316-2575  
Serial Number: 40215883  
For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer RALPH E JOHANSEN

Residence 71 PLEASANT STREET  
STONEHAM, MA 02180

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1995		05/14/2001	06/13/2011	32866.16
1040	12/31/1996		06/04/2001	07/04/2011	29435.22
1040	12/31/1997		05/21/2001	06/20/2011	36820.51
1040	12/31/1998		04/30/2001	05/30/2011	51836.15
1040	12/31/1999		04/30/2001	05/30/2011	19286.58
1040	12/31/2000		05/28/2001	06/27/2011	14559.02

Place of Filing

Registry of Deeds  
Southern Middlesex County  
E. Cambridge, MA 02141

Total \$ 184803.64

This notice was prepared and signed at Boston, MA, on this,

the 21st day of November, 2002.

Signature

for KELLY DIAZ

Title  
REVENUE OFFICER  
(781) 835-4207

21-04-3925

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien  
Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Part 2 - Internal Revenue Service TDA Copy

Form 668(Y)(c) (Rev. 10-00)  
CAT. NO 80025X

BK: 37407 Pg: 522  
Recorded: 12/18/2002  
Document: 00000765 Page: 1 of 1



**EXHIBIT 15**

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Ek: 41923 Pg: 104

2261

Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)  
(Rev. October 2000)

# Notice of Federal Tax Lien

Area:

SMALL BUSINESS/SELF EMPLOYED AREA #1  
Lien Unit Phone: (617) 316-2575

Serial Number

253799904

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.



Bk: 41923 Pg: 104 Doc: FTAX  
Page: 1 of 1 01/31/2004 09:42 AM

Name of Taxpayer MARLENE E JOHANSEN AS NOMINEE OF  
RALPH E JOHANSEN

Residence 71. PLEASANT STREET  
STONEHAM, MA 02180

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1995	337-40-7502	05/14/2001	06/13/2011	32866.16
1040	12/31/1996	337-40-7502	06/04/2001	07/04/2011	29435.22
1040	12/31/1997	337-40-7502	05/21/2001	06/20/2011	36820.51
1040	12/31/1998	337-40-7502	04/30/2001	05/30/2011	51836.15
1040	12/31/1999	337-40-7502	04/30/2001	05/30/2011	19286.58
1040	12/31/2000	337-40-7502	05/28/2001	06/27/2011	14559.02

Place of Filing

Registry of Deeds  
Southern Middlesex County  
E. Cambridge, MA 02141

Total	\$	184803.64
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This notice was prepared and signed at BOSTON, MA on this \_\_\_\_\_.

the 27th day of January, 2004

Attest: *[Signature]*  
Attest: *[Signature]* S. Register

Signature James Finnegan  
for KELLY DIAZ

Title  
REVENUE OFFICER  
(781) 835-4207

21-04-3925

(NOTE: Certificate of officer authorized by law to take acknowledgment is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-408, 1971-2 C.B. 409)

Part 1 - kept By Recording Office

Form 668(Y)(c) (Rev. 10-00)  
CAT. NO 60025X